

DEPARTMENT OF THE TREASURY
BUREAU OF ALCOHOL, TOBACCO AND FIREARMS (ATF)
CORPORATE SURETY BOND - TOBACCO PRODUCTS AND CIGARETTE PAPERS AND TUBES
INSTRUCTION SHEET

- A. When must I complete and file this bond?** The provisions of 26 U.S.C. Chapter 52 require a bond for a person who conducts business as a manufacturer of tobacco products or as a proprietor of an export warehouse. This bond shows that you have a bond with a corporate surety and that you and the corporate surety are responsible for the terms and conditions of this bond. As an alternative, you may file a bond using certain government obligations of the United States or forms of cash on ATF F 5210.13 - Collateral Bond.
- B. What is a corporate surety?** A corporate surety promises to pay your liability incurred under this bond up to the amount stated in this bond. The Secretary of the Treasury authorizes qualified companies to give bonds and to act as corporate surety to protect the revenue. You may find authorized corporate sureties in Treasury Department Circular 570, available from the Surety Bond Branch, Financial Management Service, Department of the Treasury, Washington, DC 20226 or at www.fms.treas.gov.
- C. May I use more than one corporate surety?** We prefer that you not use more than one corporate surety. However, if you use more than one corporate surety, you and the corporate sureties must modify this bond. The modifications include additions and modifications to the terms and conditions of this bond. You should contact ATF before you submit this bond with more than one corporate surety.
- D. Where can I get assistance for this form?** Contact a specialist in the Tobacco Unit, National Revenue Center by phone at 1-800-398-2282 or 1-513-684-7151, fax at 513-684-2251 or e-mail to natlrevctr@CINC.ATF.TREAS.GOV.
- E. How do I make corrections to the bond if I make a mistake?** If you or the corporate surety make any alteration or erasure to this bond, you and the corporate surety must identify, initial and date the correction. If ATF makes any correction to this bond with one exception, ATF will identify the correction, and you, the corporate surety and ATF must initial and date the correction. The exception is if you do not identify the ATF permit number(s) in item 5, ATF may enter the permit number(s).
- F. May I submit this bond on more than one sheet?** We prefer that you submit this bond on a single sheet. However, if you are unable, put your employer identification number and ATF permit number on any additional sheets.
- G. Must I submit two copies with original signatures?** You must file two copies with original signatures. If we accept this bond, we keep one copy and return the other copy to you.

H. Where do I send this bond?

Send both signed copies and necessary attachments to:
 ATF National Revenue Center
 550 Main Street
 Cincinnati, OH 45202-3263

I. Item 1- What is my business' legal name?

If your business is a:	Your legal name is:
Sole proprietorship	Your full name
Partnership	The name of each partner, or the name of the partnership as filed with a State or local government
Corporation, association, limited liability company or other business	The name as stated on your documents filed with State or local government

J. Item 2 - What is my Employee Identification Number (EIN)? This is the nine-digit number that the Internal Revenue Service assigns to your business. If you do not have an EIN, you must obtain one from the Internal Revenue Service (IRS). Use an IRS Form SS-4 and follow instructions on the form to apply for an EIN.

K. Item 5 - What is my ATF permit number for this business? DO NOT complete this item if you do not know the ATF permit number assigned to your business as a manufacturer of tobacco products or export warehouse proprietor. Only a manufacturer of tobacco products who has more than one factory may enter more than one ATF permit number.

L. Item 6 - How do I determine the bond amount?

Bond to provide coverage at:	Dollar (\$) amount
One factory of a manufacturer of tobacco products	During any calendar month the total amount of tax liability on all tobacco products manufactured in the factory, received in bond from other factories and from export warehouses, and released to the factory in bond from customs custody. Minimum-\$1,000 Maximum-\$250,000 to manufacture or receive in bond cigarettes or any combination of tobacco products in bond; OR \$150,000 to manufacture or receive in bond one tobacco product other than cigarettes (<i>cigars, smokeless tobacco, pipe tobacco or roll-your-own tobacco</i>).
More than one factory of a manufacturer of tobacco products	1) Determine amount for each factory as described above, AND 2) If the total amount for the factories is: • \$250,000 or less, then the total amount of the bonds. • More than \$250,000 but not more than \$500,000, then \$250,000 plus the 50 percent of the total amount exceeding \$250,000. • More than \$500,000, then \$375,000 plus 25 percent of the total amount exceeding \$500,000, but not to exceed \$500,000.
Proprietor of export warehouse	Estimate amount of tax at any time that may constitute a charge against the bond. Include the amount of tax on tobacco products, and cigarette papers and tubes at your export warehouse received without payment of tax. Also, include the amount of tax on tobacco products, and cigarette papers and tubes for which satisfactory evidence of exportation has not been received by ATF. Minimum-\$1,000 Maximum-\$200,000

M. Item 10 - What type of bond do I file?

- You file an **original** bond when you start or acquire a business to operate a tobacco products factory or an export warehouse.
- You file a **strengthening** bond to add more coverage to your existing bond.
- You file a **superseding** bond to replace your previous bond.

N. Items 11b and c .

a. How do I sign this bond?

If your business is a:	Signature:
Sole proprietorship	a. Your name; OR b. An individual for whom you have filed ATF F 5000.8, Power of Attorney, that grants the authority to sign this bond.
Partnership	a. Each partner; OR b. The partner who has been given the authority to sign by the articles of partnership or similar agreement of all the partners that you have filed with your application for an ATF permit; OR c. An individual for whom ATF F 5000.8, Power of Attorney has been filed, that grants the authority to sign this bond.
Corporation, association, limited liability company or other business	a. An officer who has authority by the business documents that you have filed with your ATF application for an ATF permit; OR b. An individual for whom you have filed ATF F 5000.8, Power of Attorney, that grants the authority to sign this bond.

- b. Do I need a seal? If your business is a corporation, association or other business, you may have a seal. A seal is adopted and used by a business for authenticating its corporate acts and executing legal instruments.
- c. When do I need two witnesses and what must they do? If your business has no seal, the witnesses must sign and testify to the fact that you signed the bond in their presence.
- d. How must the corporate surety sign this form? An authorized individual must sign for the corporate surety and affix the corporate surety's seal. Also, the corporate surety must attach a power of attorney authorizing the individual who signs in its behalf.

PAPERWORK REDUCTION ACT NOTICE

This request is in accordance with The Paperwork Reduction Act of 1995. We use this information to determine whether you are qualified to operate as a manufacturer of tobacco products or export warehouse proprietor. We must identify you as the manufacturer or proprietor, the corporate surety, and the penal sum of the bond. The information we request is required for you to obtain a benefit and is mandatory by law (26 U.S.C. § 5711).

We estimate the average burden associated with this collection to be 1 hour 40 minutes per manufacturer or proprietor, depending on individual circumstances. Address your comments concerning the accuracy of this burden and suggestions to reduce this burden to: Reports Management Officer, Document Services Branch, Bureau of Alcohol, Tobacco and Firearms, Washington, DC 20226.

ATF may not conduct or sponsor, and you are not required to respond to, a collection of information unless it displays a currently valid OMB control number. The OMB control number for this Manufacturer of Tobacco Product's or Export Warehouse Proprietor's Bond is 1512-0534. This control number expires 08/31/2005.

PRIVACY ACT INFORMATION

We provide this information to comply with Section 3 of the Privacy Act of 1974 (5 U.S.C. 552a(e)(3)):

- 1. What is ATF's authority to ask for this information?** We require this information under the authority of 26 U.S.C. 5711. You must disclose this information to obtain authority to conduct manufacturing or export warehousing operations.
- 2. What is the purpose for this information collection?** You provide this information to give us a bond for your compliance with requirements to establish a factory or warehouse, so that we may identify you as a manufacturer or proprietor, and to identify your surety company.
- 3. How does ATF routinely use this information?** We use this information to make determinations for the purposes described in paragraph 2. Also, we may disclose the information to other Federal, State, foreign and local law enforcement and regulatory agency personnel to verify information on the form where such disclosure is not prohibited by law. We may disclose the information to the Justice Department if it appears that the furnishing of false information may constitute a violation of Federal law. Finally, we may disclose the information to members of the public in order to verify information on the form where such disclosure is not prohibited by law.
- 4. What is the effect of my not supplying the information ATF requests?** If you fail to supply complete information, then you will delay its processing, and ATF may disapprove your bond.

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(Please read instructions.)

1. My business' legal name (read instruction I) is: _____	2. My Employee Identification Number (read instruction J) is: <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div> <div style="border: 1px solid black; width: 100px; height: 20px; margin: 5px 0;"></div>
3. My contact for this bond is: Individual's Name: _____ Address: _____ Telephone Number: _____ Other: _____	4. My business for this bond is (check one box): <input type="checkbox"/> Manufacturer of Tobacco Products <input type="checkbox"/> Export Warehouse Proprietor
5. My ATF Permit Number for this business (read instruction K) is: _____	6. The amount of this bond is (read instruction L): \$ _____
7. The effective date of this bond is: _____	8. The name of the corporate surety (read instruction B) is: _____
9. This bond is (check one box): <input type="checkbox"/> An individual bond <input type="checkbox"/> A blanket bond (Manufacturer of Tobacco Products Only)	10. This bond is (read instruction M and check one box): <input type="checkbox"/> Original <input type="checkbox"/> Strengthening <input type="checkbox"/> Superseding

11a. We agree to all terms and conditions of the bond as listed on the back of this form and witness our hands and seals this

_____ day of _____, _____.

11b. Signature for My Business (Read instruction N)

11c. Signature for Corporate Surety (Read instruction N)

Printed Name and Title _____

Printed Name and Title _____

Business Seal

Corporate Surety Seal

Signature of two witnesses _____

Printed names of the two witnesses _____

ATF USE ONLY

On behalf of the United States of America, I approve and accept this bond.

12a. _____
 Authorized ATF Official (Signature and Title)

12b. _____
 Date Approved

Terms And Conditions Of This Bond

1. The person who is engaged, or intends to engage, in a business as a manufacturer of tobacco products or an export warehouse proprietor is identified in item 1. Item 5 identifies the premises where such person is engaged, or intends to engage, in business as a manufacturer or export warehouse proprietor. We, the manufacturer of tobacco products or export warehouse proprietor, and the corporate surety, stated in item 8, on this bond promise to pay the amount of this bond in lawful money of the United States to the United States of America. This bond firmly binds us individually, our heirs, executors, administrators, successors, and assigns.
2. **Effectiveness of this bond:** This bond is effective when ATF accepts this bond and is effective without notice to me. The effective date of this bond is the date stated in item 7 of this bond; however, if no date is listed on the front of the bond; the date of execution in item 11a, will be the effective date.
3. **Liability:** I, as the person who is engaged, or intends to engage, in the business as a manufacturer of tobacco products or an export warehouse proprietor, agree to pay the taxes, including penalties and interest, for which I become liable to the United States under Chapter 52 or Section 7652 of Title 26 of the United States Code and promulgating regulations. Until such payments have been made, this bond remains in full force and effect for the business identified items 4 and 5 of this form. Furthermore, I agree that an installment agreement to pay such taxes between the United States and myself does not affect the United States' ability to pursue remedies against me under this bond.
4. **Compliance:** If I or the corporate surety do not comply faithfully in all respects with such laws and regulations identified in the above paragraph, this bond remains in full force and effect for the business identified in items 4 and 5 of this form.
5. **Changes while bond is in effect:** We agree that this bond extends and applies to any change that requires a new or amended permit as a manufacturer of tobacco products or export warehouse proprietor.
6. **United States action:** If I or the corporate surety breach any condition of this bond, the United States may pursue remedies against me or the corporate surety. I and the corporate surety waive any right or privilege that the United States must first start an action or otherwise exhaust its remedies against either me or the corporate surety before pursuing such remedies.
7. **Authorization:** ATF may use this bond's collateral to satisfy any of my or the corporate surety's liabilities under this bond. This authorization is irrevocable.
8. **Relief of corporate surety:** ATF may relieve a corporate surety if the corporate surety complies with the applicable regulations; however, the corporate surety remains liable for any liabilities incurred before the date that ATF relieves the corporate surety from the bond.